



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
600 E. MAIN STREET, SUITE 1601
RICHMOND, VIRGINIA 23219-2430
(804) 916-3909
FAX (804) 916-3939

JUN 30 2010

CC:SB:2:RCH:GL-125909-10
CBFrasier, ID # 1000341837

Rewaq M. Najor, Esquire
Levy and Associates
28400 Southfield Road
Lathrup Village, Michigan 48076

Dear Mr. Najor:

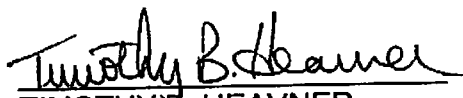
The Internal Revenue Service has notified our office that your client, Steven R. Holder, did not comply with the provisions of the summons served on him on May 12, 2010. Under the terms of the summons, Mr. Holder was required to appear before Revenue Officer Nazih S. Bazzi on May 28, 2010.

Legal proceedings may be brought against your client in the United States District Court for not complying with this summons. To avoid such proceedings, you and/or your client are to appear before Revenue Officer:

Name: Nazih S. Bazzi
Date: July 19, 2010
Time: 10:00 AM
Address: Internal Revenue Service
400 North Eighth Street, Room 860
Richmond, Virginia 23219

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Nazih S. Bazzi at (804) 916-8122.

Sincerely,


TIMOTHY B. HEAVNER
Associate Area Counsel (Richmond)
(Small Business/Self-Employed)
Tax Court Bar No. HT0307

c: Wendy Eisenshtadt, Esquire
Marvin Karana, Esquire

Exhibit 2